



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE FIELD AUDITOR II

Job Number: 20001789

Job Code: 95160V111116

Job Group: 9500 - REVENUE

Job Established: 06/16/1982

Job Revised: 11/16/2011

Grade: 13 Salary (MIN - MID):

\$16,432-\$21,875 - Hourly

\$2,670.20-\$3,554.70 - 37.5 Hr. Monthly Salary

\$2,848.22-\$3,791.68 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Performs professional field auditing work in making specific examinations of excise, individual income, sales and use and other taxes administered by the Department of Revenue; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twenty semester hours or thirty quarter hours in pure accounting courses.

EXPERIENCE:

Must have one and one-half years of experience in the examining and auditing of Kentucky state tax documents.

Substitute EDUCATION for EXPERIENCE:

Certification as a Certified Public Accountant (C.P.A.) will substitute for the required bachelor's degree and pure accounting hours.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

None.

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Performs field audits on individuals and businesses for excise tax, individual income tax, sales and use tax payments and other taxes administered by the Department of Revenue to assure compliance with Kentucky laws, rules and regulations. Attends specialized training courses regarding tax administration and collection. Reviews taxpayer protests against assessments of various taxes and explains state laws and cabinet policies. Confers directly with taxpayers or their representatives to clarify issues concerning any questionable or incomplete tax returns. Answers questions and solves referred procedural problems and explains and interprets regulatory requirements. Reviews and directs formulation and completion of reports. Reviews subordinates' reports of field audits. Reviews field audits for mathematical accuracy, theoretical accuracy and for compliance with appropriate regulations and statutes. Initiates any assessments or refunds resulting from field audits. Conducts field audits within and outside of the state

UNIQUE PHYSICAL REQUIREMENTS:

Some physical effort required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.